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From:

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To:

Cc:

Subject: RE: 1446 issue

Partnership items are limited to items that the partnership must determine under subtitle A of the Code. The withholding tax under section 1446 is under subtitle A. It is something that the partnership must determine. The amount of liabilities of the partnership is included in regulations as a partnership item. So partnership section 1446 withholding should be treated as a partnership item.

No court has ruled on this issue or whether the partnership's failure to file/pay penalty "relates to a partnership item" within the meaning of section 6221. [REDACTED]